

MEETING NOTICE

TO: Budget, Finance & Investment Committee

FROM: Joyce Ealy, Chairman

TIME: Thursday, June 10, 2010 – 5:30 P.M.

PLACE: Courthouse, Room 205

AGENDA

1. Approve Minutes
2. Investment Report
3. Fund Condition Report
4. Insurance Report
 - A. Financials
 - B. Recommendation to Award Life Insurance Carrier to The Standard
5. General Fund Budget Amendments:
 - A. Revenue Adjustments
 - B. Insurance Department
 - C. County Attorney
 - D. Planning Department
 - E. Assessor of Property
 - F. Geographic Information Systems
 - G. Information Technology
 - H. Health Department
 - I. Sheriff's Department
 - a. Budget Amendments
 - b. Approve 2010 Byrne Memorial Justice Assistance Grant & Memorandum of Understanding with the City of Murfreesboro
 - c. Approve 2010 COPS Hiring Grant Application
 - J. Juvenile Detention
 - K. Emergency Management
 - L. Pet Adoption & Welfare Services
 - M. Agriculture Extension
 - N. Other Charges (County Garage)
 - O. Employee Insurance
 - P. Unemployment Compensation
6. Ambulance Service Fund Budget Amendments
 - A. Revenue Adjustments
 - B. Approve Grant with Christy Houston Foundation
 - C. Budget Amendment
7. Solid Waste/Sanitation Fund Budget Amendments
 - A. Revenue Adjustments
 - B. Convenience Centers.
8. Highway Fund Budget Amendments
 - A. Revenue Adjustments
9. General Purpose School Fund Budget Amendments
 - A. Career Ladder & Extended Contract
 - B. Middle Tennessee Medical Center Contribution
 - C. Classified Staff
 - D. Certified Staff
 - E. Employee Medical Insurance
 - F. Retirement & Other Benefits
10. Approve Energy Efficient Schools Initiative Loan Agreement
11. Education Capital Projects Fund Budget Amendment

12. Amendment One to Agreement with Tennessee Department of Mental Health and Developmental Disabilities
13. Approve License Agreement with State of Tennessee, Department of Environment and Conservation
14. Special Purpose Fund Budget Amendment
 - A. Revenue Adjustments
15. Drug Control Fund Budget Amendments
 - A. Revenue Adjustments
16. Development Tax Fund Budget Amendments
 - A. Revenue Adjustments, Trustee's Commission, Transfers Out
17. Debt Service Fund Budget Amendments
 - A. Revenue Adjustments & Trustee's Commission
 - B. Development Tax Revenue
18. Reschedule August Meeting
19. Other Business

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To also include items that may be forwarded by Public Works Committee or any other committee after agenda is mailed.

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cc: Commissioners
Ernest Burgess
Jim Cope
Teb Batey
News Media

In Accordance with ADA (AMERICANS WITH DISABILITIES ACT), any disabled persons requiring accommodations for participation in the meeting should contact the Finance Department (898-7795) at least two working days prior to the meeting in order that appropriate accommodations can be made.

EXPLANATION OF AGENDA ITEMS

1. The minutes of the June 1, 2010 meeting will be presented for approval.
2. Mr. Teb Batey, Trustee, will present the monthly Investment Report.
3. The Finance Director will present the Fund Condition Report for the month ending May 31, 2010.
4. The Insurance Director will present the following items:
 - A. Financial Report
 - B. The Insurance Committee has recommended that the carrier for the Life Insurance be awarded to The Standard effective January 1, 2011 with an increase to the county paid life benefit increasing from \$30,000 to \$35,000 with no additional expense to the county or to the employee.

5. **General Fund Budget Amendments:**

- A. The Finance Director will request approval of a budget amendment to adjust the revenue accounts in the General Fund to the approximate amount received.
- B. The County Mayor will be requesting approval of the following budget amendment to provide funding for the Insurance Director salary for the rest of the current fiscal year. The shortage was caused by paying out the prior director's accumulated annual leave:

Increase Revenue: 101-49800 – Transfers In - \$ 2,050

Increase Expend.: 101-51920-189 – Other Salaries & Wages - \$ 1,650
 101-51920-201 – Social Security - 105
 101-51920-204 – State Retirement - 215
 101-51920-212 – Employer Medicare - 75
 101-51920-209 – Disability Insurance - 5

- C. The County Attorney will be requesting approval of the following budget transfer to pay the accumulated leave for an employee who has left employment and to provide funding to pay for some part time hours until the position can be filled:

From: 101-51400-187 – Overtime Pay - \$1,000
To: 101-51400-161 – Secretary - \$1,000

- D. The Finance Director will be requesting approval of the following budget amendment for the Planning Department. To comply with GASB 54, beginning June 1, 2010, the county will account for the development tax proceeds in both the General Fund and the Debt Service Fund, with one half collected distributed to each fund. This amendment accounts for the portion estimated to be collected in June, 2010 and appropriates \$30,000 to the estimated expenditures related to the planning study that was previously appropriated in the local Development Tax Fund:

Increase Revenue: 101-40285 – Development Tax - \$30,000
Increase Expend.: 101-51720-308 – Consultants - \$30,000

- E. The Assessor of Property will be requesting approval of the following budget transfers to cover a shortage of funds in the In-Service Training Account for several employees to attend classes for the 2009-10 Fiscal Year;

From: 101-52300-140 – Salary Supplements - \$ 900
 101-52300-169 – Part Time Personnel - 2,271
 101-52300-52300-186 – Longevity Pay - 475
 101-52300-187 – Overtime Pay - 476

To: 101-52300-196 – In-Service Training - \$ 4,122

Explanation of Agenda Items (cont'd)

- F. The Information Technology Director will be requesting approval of the following budget transfer to provide additional funding for the Part Time Personnel Account due to several one-time projects (including flood damage assessment):

From:	101-51760-187 – Overtime Pay -	\$1,000
To:	101-51760-169 – Part Time Personnel -	\$1,000

- G. The Information Technology Director will be requesting approval of the following budget transfer to provide sufficient funding for the Communications Account to complete the Fiscal year:

From:	101-52600-187 – Overtime Pay -	\$4,000
	101-52600-411 – Data Processing Supplies -	4,000
To:	101-52600-307 – Communications -	\$8,000

- H. The Health Department Director will be requesting approval of the following budget amendment to provide sufficient funding for the Utilities Account to complete the Fiscal Year. The Health Department Accounts were reviewed, and there were not sufficient balances to cover this amount; therefore, the request for the funding comes from the Undesignated Fund Balance:

From:	101-39000 – Undesignated Fund Balance -	\$10,000
To:	101-55110-452 – Utilities -	\$10,000

- I. Sheriff's Department:

- a. The Sheriff's Department will be requesting approval of the following budget transfers for the Detention and the Sheriff's Office:

From:	101-54210-452 – Utilities -	\$ 600
To:	101-54210-410 – Custodial Supplies -	\$ 600

From:	101-54210-437 – Periodicals -	\$ 500
To:	101-54210-349 – Printing, Stationery, Forms -	\$ 500

Increase Revenue:	101-48130 – Contributions -	\$24,000
Increase Expend.:	101-54110-196 – In-Service Train. -	\$24,000

From:	101-54110-340 – Medical/Dental Services -	\$ 3,600
To:	101-54110-435 – Office Supplies -	\$ 3,600

From:	101-54210-334 – Maintenance Agreements -	\$ 4,500
To:	101-54210-411 – Data Processing Supplies -	\$ 4,500

- b. The Sheriff's Department will be requesting approval of the 2010 Byrne Memorial Justice Assistance Grant, and also approval of a Memorandum of Understanding with the City of Murfreesboro. The City will file the application and share the funds equally, \$46,524.50 to the City of Murfreesboro and \$46,524.50 to Rutherford County.
- c. The Sheriff's Department will be requesting approval to apply for the 2010 COPS Hiring Grant for funding to hire 15 officers.

- J. The Juvenile Detention Center Director will be requesting approval of the following budget amendment to provide funding to cover a slight shortage in the Office Supply Account and to pay the accumulated compensatory time for an employee who has terminated:

From:	101-54240-499 – Other Supplies/Materials -	\$ 63
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Explanation of Agenda Items (cont'd)

To:	101-54240-435 – Office Supplies -	\$	13
	101-54240-187 – Overtime Pay -		50

- K. The Finance Director will be requesting approval of the following budget amendments for the Emergency Management Department. In accordance with the county's pay policy, section 1029, in the event of a disaster, exempt employees may receive compensation for excessive hours (at straight pay), with approval of the mayor/elected official. This amendment appropriates sufficient funds to cover the additional compensation for the exempt employees. Because Rutherford County has been declared a disaster after the damage sustained by the flooding in May, 2010, the county will be requesting reimbursement from FEMA (75%) for the overtime paid:

From:	101-39000 – Undesignated Fund Balance -	\$5,455
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To:	101-54430-187 – Overtime Pay -	\$4,520
	101-54430-201 – Social Security -	285
	101-54430-204 – State Retirement -	580
	101-54430-212 – Employer Medicare -	7

- L. The PAWS Director will be requesting approval of the following budget amendment to appropriate revenue received from contributions to provide sufficient funding for the Veterinary Services Account to complete the remainder of the Fiscal Year:

Increase Revenue:	101-44570 – Contributions/Gifts -	\$2,500
Increase Expend.:	101-55120-357 – Veterinary Services -	\$2,500

- M. The Agriculture Extension Director will be requesting approval of the following budget transfers to provide sufficient funding for the Board & Committee members to complete the Fiscal Year, and to provide funding to test the back flows on the new buildings:

From:	101-57100-309 – Contracts w/Government Agenc. -	-\$1,541
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To:	101-57100-191 – Board & Committee Members -	\$ 500
	101-57100-201 – Social Security -	31
	101-57100-212 – Employer Medicare -	10
	101-57100-399 – Other Contracted Services -	1,000

- N. The Finance Director will be requesting approval of the following budget transfer for the County Garage to provide sufficient funding for the Vehicle Parts Account:

From:	101-58400-418 – Equipment/Machinery Parts -	\$ 1,500
To:	101-58400-453 – Vehicle Parts -	\$ 1,500

- O. The Finance Director will be requesting approval of the following budget amendment to provide sufficient funding for the Employee Insurance Accounts to complete the Fiscal Year in the Circuit Court Judges, Juvenile Court, Storm Water, and GIS Departments:

From:	101-58600-205 – Employee Benefits/Employee Ins. -	\$4,941
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To:	101-53110-205 – Circuit Court Judges Employee Ins. -	\$3,032
	101-53500-205 – Juvenile Court Employee Ins. -	1,356
	101-57800-205 – Storm Water Employee Insurance -	553
	101-51760-205 – GIS Employee Insurance	440

- P. The Finance Director will be requesting approval of the following budget amendment to provide sufficient funding for the Unemployment Compensation to complete the Fiscal Year:

Explanation of Agenda Items (cont'd)

From: 101-39000 – Undesignated Fund Balance - \$3,000
To: 101-58600-210 – Unemployment Compensation - \$3,000

6. **Ambulance Service Fund Budget Amendments:**

- A. The Finance Director will request approval to adjust the revenue accounts in the Ambulance Service Fund to the approximate amount received.
- B. The County Mayor will request approval of a Grant Agreement with the Christy-Houston Foundation in the amount of \$300,000 to purchase four 2007 ambulances. Approval of the following budget amendment will also be requested to appropriate the grant revenue to the Motor Vehicles Account:

Increase Revenue: 118-48130 – Contributions - \$300,000
Increase Expend.: 118-55130-718 – Motor Vehicles - \$300,000

7. **Solid Waste/Sanitation Fund Budget Amendment:**

- A. The Finance Director will be requesting approval to adjust the revenue accounts in the Solid Waste/Sanitation Fund to the approximate amount received.
- B. The Solid Waste Director will be requesting approval of the following budget amendment from the Undesignated Fund Balance to provide funding necessary for additional costs associated with the May, 2010 floods:

From: 116-39000 – Undesignated Fund Balance - \$290,000

To: 116-55732-312 – Contracts w/Private Agencies - \$200,000
116-55732-309 – Contracts w/Gov't Agencies - 90,000

8. **Highway Fund:**

The Finance Director will be requesting approval to adjust the revenue accounts in the Highway Fund to the approximate amount received.

9. **General Purpose School Fund Budget Amendments:**

- A. The Director of Schools will be requesting approval of budget amendments reducing Career Ladder revenue and reducing expenditures for Career Ladder, and adjusting Extended Contract expenditures for a reduction in expenditures of \$114,070.
- B. The Director of Schools will be requesting approval of an amendment to appropriate a \$10,000 contribution to the Coordinated School Health Program that Middle Tennessee Medical Center made towards a fitness center at Smyrna Middle School. Other funds from the State's CSH Grant will cover the balance of the expenditure. Approval will also be requested to cover \$129,832 in Safe Schools Revenue from the state and the related expenditures.
- C. The Director of Schools will be requesting approval to reallocate \$140,894 in already budgeted classified staff expenditures and \$25,375 in related benefits to the budget lines where those funds are needed. Most of the funds being reallocated are available because of unfilled educational assistant positions.
- D. The Director of Schools will be requesting approval of an amendment to reallocate \$224,200 in already budgeted certified staff expenditures and \$22,400 in related benefits to the budget lines where the funds are needed. Most of the funds being reallocated are being reallocated because of the mix between vocational and regular educational classes and the payment of negotiated bonuses for national certification.
- E. The Director of Schools will be requesting approval of amendments to fund \$704,665 in additional employee medical insurance costs for this current year. The source of the funding is a net decrease of \$600,278 in already budgeted staff expenditures and \$104,387 in related benefits. Most of the staff funds being reallocated are available due to turnover in classified positions.

Explanation of Agenda Items (cont'd)

- F. The Director of Schools will be requesting approval of amendments to cover \$435,264 in additional employee retirement expenditures by reallocating \$388,776 from the line item for electricity, \$71,009 from vacant educational assistants, and \$75,479 in various other employee benefit accounts. The increases in FICA and Medicare in Function 71100, Regular Instruction, are due to the savings from pre-tax benefits that were primarily budgeted in that function. The amendment adjusts FICA and Medicare throughout the budget to reflect actual effect of pre-tax benefits.
10. The Director of Schools will be requesting approval of the State's EESI loan documents for financing the approved Excel Energy Lighting Sensor project.
11. The Director of Schools will be requesting approval of an Education Capital Projects Fund budget amendment recognizing an additional \$23,325 in property taxes, an additional \$1,408 in Trustee's Commission, and increases the Undesignated Fund Balance by \$21,917. The amendment also increases Architects Fees and reduces Maintenance and Repair Services – Buildings by \$1,000.
12. The County Mayor will be requesting approval of Amendment One to the executed Contract with the State of Tennessee, Department of Mental Health and Developmental Disabilities. The amendment extends the term of the contract to June 30, 2011.
13. The County Mayor will be requesting approval of a License Agreement with the Tennessee Department of Environment and Conservation to provide office space at #1 South Public Square, Room 215 for the purpose of office space for Ground Water Protection staff. The State shall make monthly installments of \$775 for an annual fee of \$9,300. The term of the Agreement begins on July 1, 2010 and shall end on June 30, 2011.
14. **Special Purpose Fund Budget Amendments:**
- A. The Finance Director will be requesting approval to adjust the revenue accounts in the Special Purpose Fund to the approximate actual amount received.
15. **Drug Control Fund Budget Amendments:**
- A. The Finance Director will be requesting to adjust the revenue accounts in the Drug Control Fund to the approximate actual received.
16. **Development Tax Fund Budget Amendments:**
- A. The Finance Director will be requesting to adjust the revenue accounts in the Development Tax Fund to the approximate actual received. Amendments will also be necessary for the Trustee's Commission and the Transfers Out Account.
17. **General Debt Service Fund Budget Amendments:**
- A. The Finance Director will be requesting approval to adjust the revenue accounts in the General Debt Service Fund to the approximate actual received. An amendment to the Trustee's Commission will also be necessary.
- B. The Finance Director will also be requesting approval of the following budget amendment to comply with GASB 54. Beginning June 1, 2010 the county will account for the Development Tax proceeds in both the General Fund and the Debt Service Fund with one half collected distributed to each fund:
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|-------------------------------------|-------------------------------|----------|
| Increase Revenue: | 151-40285 – Development Tax - | \$30,000 |
| Increase Undesignated Fund Balance: | 151-39000 - | \$30,000 |
18. The regular August Budget & Finance Committee meeting is scheduled for Thursday, August 5, 2010, which is the County General Election. The courthouse will be closed. Therefore, it will be necessary to reschedule the August meeting. Room 205 is available on Wednesday, August 4.
19. Other Business